

Required Report - public distribution

**Date:** 9/16/2004

**GAIN Report Number:** RS4049

## Russian Federation

### Trade Policy Monitoring

### Russian Government Increases Tariffs on Fruits, and Fats and Oils

**2004**

**Approved by:**

Allan Mustard  
U.S. Embassy

**Prepared by:**

Yelena Vassilieva

---

**Report Highlights:**

Russia recently equalized import tariffs for dried and processed tropical fruits at ten percent of customs value, while tariffs for imported fresh tropical fruits remain at five percent. Additionally, import tariffs on several types of fats and oils used in the production of margarine now include a minimum declared value component of not less than 0.12 Euros per kilogram for packages of one kilogram or less. This change will make cheaper imported fats and oils less competitive on the domestic market.

---

Includes PSD Changes: No  
Includes Trade Matrix: No  
Unscheduled Report  
Moscow [RS1]  
[RS]

**Table of Contents**

**Executive Summary ..... 3**

## Executive Summary

On September 10, the Russian government approved a Resolution that separates fresh tropical fruits from dried fruits in the HS code system. The Resolution also makes temporary (nine month) changes in import tariffs for tropical dried fruits and some other processed tropical fruits. Tariffs for tropical dried fruits are raised from five percent to ten percent, and tariffs for processed tropical fruits in HS numbers 2008 20, 2008 92 and 2008 99 are decreased from 15 to 10 percent. Duties for fresh tropical fruits remain at the lowest level for the fruit category at five percent.

By the same Resolution, the Government introduces a temporary "mixed tax" for imports of several categories of fat and oils, adding to the existing 15 percent tax a minimum declared value component of "not less than 0.12 Euros per kilogram for primary packaging of one kilogram or less." This addition benefits domestic producers of margarine who have long complained about imports of margarine under HS codes for animal and vegetable fats and oils with a low declared customs value.

The rates will be in effect for nine months, and the resolution will take effect one month from the date of its official publication, or on October 15, 2004. Informal translation of the Resolution follows:

Begin Text:

**Government of the Russian Federation  
Resolution #473 of September 10, 2004**

**"On Making Changes to the Customs Tariffs of the Russian Federation Concerning  
Dried Fruits and Margarine Products"**

The Government of the Russian Federation decrees the following:

1. As a partial amendment to the Customs Tariffs of the Russian Federation approved by the resolution of the Government of the Russian Federation #830 of November 30, 2001 "On the Customs Tariffs of the Russian Federation and Commodity Codes, Used at the Implementation of Foreign Economic Activity" (Collection of Laws of the Russian Federation, 2001, #50, article 4735; 2002, #22, article 2101):
  - a) to exclude from the Commodity Codes of Foreign Economic Activity subheadings in accordance with Attachment #1;
  - b) to include in the Commodity Codes of Foreign Economic Activity subheadings in accordance with Attachment #2;
  - c) to approve the attached import tariffs for a period of nine months.
2. The present resolution enters into force one month from the date of its official publication.

Chairman of the Government  
Of the Russian Federation

M. Fradkov

ATTACHMENT #1  
to the resolution of the Government  
of the Russian Federation  
#473 of September 10, 2004

**SUBHEADINGS**  
**excluded from the Commodity Codes of Foreign Economic Activity**  
**of the Russian Federation**

HS number	Item	Units
0804 10 000 0	- dates	-
0804 30 000 0	- pineapples	-
0804 50 000 0	- guavas, mangoes and mangosteens	-

ATTACHMENT #2  
to the resolution of the Government  
of the Russian Federation  
#473 of September 10, 2004

**SUBHEADINGS**  
**included in the Commodity Codes of Foreign Economic Activity**  
**of the Russian Federation**

HS number	Item	Units
0804 10 000	- dates:	
0804 10 000 1	- - fresh	-
0804 10 000 9	- - dried	-
0804 30 000	- pineapples:	
0804 30 000 1	- - fresh	-
0804 30 000 9	- - dried	-
0804 50 000	- guavas, mangoes and mangosteens	
0804 50 000 1	- - fresh	-
0804 50 000 9	- - dried	-

**Customs Import Duties**

Approved by the resolution of the Government of the Russian Federation  
#473 of September 10, 2004

HS number	Item	Rate of import duty (percent of customs value or in euros)
Fruits		
0804 10 000 1	- - fresh	5 percent
0804 10 000 9	- - dried	10 percent
0804 30 000 1	- - fresh	5 percent
0804 30 000 9	- - dried	10 percent
0804 50 000 1	- - fresh	5 percent
0804 50 000 9	- - dried	10 percent
Fats and oils		
1516 10 100 0	- - [animal fats and oils and their fractions] in primary packages net-weight 1 kg or less	15 percent, but not less than 0.12 euro per 1 kg
1516 10 900 0	- - [animal fats and oils and their fractions] other	15 percent, but not less than 0.12 euro per 1 kg
1516 20 910 0	- - - [vegetable oils and fats and their fractions, other] in primary packages net weight 1 kg or less	15 percent, but not less than 0.12 euro per 1 kg
Processed Fruits		
2008 20 510 0	- - - - containing over 17 mass percent of sugar	10 percent
2008 20 590 0	- - - - other	10 percent
2008 20 710 0	- - - - containing over 19 mass percent of sugar	10 percent
2009 20 790 0	- - - - other	10 percent
2008 92 510 0	- - - - - made of tropical fruits (including mixtures containing 50 mass percent or more of tropical nuts and tropical fruits)	10 percent
2008 92 590 0	- - - - - other	10 percent
2008 92 720 0	- - - - - made of tropical products (including mixtures containing 50 mass percent or more of tropical nuts and tropical fruits)	10 percent
2008 92 740 0	- - - - - other	10 percent
2008 92 760 0	- - - - - made of tropical products (including mixtures containing 50 mass percent or more of tropical nuts and tropical fruits)	10 percent
2008 92 780 0	- - - - - other	10 percent
2008 99 460 0	- - - - - granadilla, or passionflower, guava, and tamarind	10 percent
2008 99 470 0	- - - - - mango, mangosteen, papaya, anacardium, or acajou, litchee, jackfruit, carambolo *	10 percent
2008 99 490 0	- - - - - other	10 percent
2008 99 610 0	- - - - - granadilla, or passionflower, guava, and tamarind	10 percent
2008 99 620 0	- - - - - mango, mangosteen, papaya, anacardium, or acajou, litchee, jackfruit, carambolo *	10 percent
2009 99 680 0	- - - - - other	10 percent

End text

\* Note: Only selected items are listed for these HS codes